

## NO ANALYSIS REQUIRED

Author: Ashburn Analyst: Paul Brainin Bill Number: AB 510  
Related Bills: \_\_\_\_\_ Telephone: 845-3380 Amended Date: 04-13-98  
Attorney: Doug Bramhall Sponsor: Franchise Tax Board

**SUBJECT:** Partnership In Taxpayer Definition/Technical Deletion

- \_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- \_\_\_\_\_ TECHNICAL BILL -- No program or fiscal changes to existing program.
- \_\_\_\_\_ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department and should be reviewed for reassignment to another department.
- X \_\_\_\_\_ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is Support.
- \_\_\_\_\_ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- \_\_\_\_\_ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.
- \_\_\_\_\_ OTHER - See comments below.

**COMMENTS:**

This bill, sponsored by the Franchise Tax Board, would amend various sections of the Personal Income Tax Law, Administration of Franchise and Income Tax Laws, and Bank and Corporation Tax Law to remove or alter provisions referring to taxpayers or partnerships so it is clear that a partnership is a taxpayer.

The April 13, 1998, amendment made technical changes to incorporate other recently enacted laws.

The department's analysis of the bill as amended January 5, 1998, still applies.

**DEPARTMENTS THAT MAY BE AFFECTED:**

\_\_\_\_ STATE MANDATE

\_\_\_\_ GOVERNOR'S APPOINTMENT

**Department Staff Position:**

X S \_\_\_\_\_ O  
\_\_\_\_ SA \_\_\_\_\_ OUA  
\_\_\_\_ N \_\_\_\_\_ NP  
\_\_\_\_ NA \_\_\_\_\_ NAR  
\_\_\_\_ PENDING

**Agency Secretary Position:**

\_\_\_\_ S \_\_\_\_\_ O  
\_\_\_\_ SA \_\_\_\_\_ OUA  
\_\_\_\_ N \_\_\_\_\_ NP  
\_\_\_\_ NA \_\_\_\_\_ NAR  
DEFER TO \_\_\_\_\_

**GOVERNOR'S OFFICE USE**

Position Approved \_\_\_\_\_  
Position Disapproved \_\_\_\_\_  
Position Noted \_\_\_\_\_

Franchise Tax Board Staff Date

Paul Brainin 4/27/98

Agency Secretary Date

By: Date: